

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF
APPEAL OCTOBER 1, 2021 THROUGH OCTOBER 31, 2021
CASES COMMENCE IN THE COURT OF APPEAL

10084-16W	Whistleblower 10084-16W	(T.C. Memo. 2021-73 - Judge Goeke) (Order and Decision entered 6/10/21 - Judge Goeke)	D.C. Circuit 9/13/21 Taxpayer v. Commissioner
7296-20	Jamillah Kamillah Muhammad	(T.C. Memo. 2021-77 - Judge Lauber) (Order and Decision entered 6/30/21 - Judge Lauber)	9th Circuit 9/27/21 Taxpayer v. Commissioner
20531-18L	Estate of Kwang Lee, Deceased, Anthony J. Frese, Executor	(T.C. Memo. 2021-92 - Judge Greaves) (Order and Decision entered 7/22/21 - Judge Greaves)	3rd Circuit 10/7/21 Taxpayer v. Commissioner
22182-10	John Thomas Minemyer	(T.C. Memo. 2020-99 - Judge Kerrigan) (Decision entered 7/7/21 - Judge Kerrigan)	10th Circuit 9/22/21 Taxpayer v. Commissioner
7592-20	Sandy Lee Rowe & Sylvia Marie Rowe	(Order of Service of Transcript dated 6/23/21 - Judge Buch) (Decision entered 6/23/21 - Judge Buch)	9th Circuit 9/20/21 Taxpayer v. Commissioner
453-17	Gregory J. Podlucky & Karla S. Podlucky	(Order dated 9/9/21 & Order dated 9/30/21 - Judge Lauber)	3rd Circuit 10/14/21 Taxpayer v. Commissioner
6432-20	Sandy Lee Rowe & Sylvia Marie Rowe	(Order of Service of Transcript dated 6/23/21 - Judge Buch) (Decision entered 6/23/21 - Judge Buch)	9th Circuit 9/20/21 Taxpayer v. Commissioner
10531-17	Alka Sham	(T.C. Memo. 2020-119 - Judge Gustafson) (Decision entered 7/21/21 - Judge Gustafson)	2nd Circuit 10/15/21 Taxpayer v. Commissioner
453-17	Gregory J. Podlucky & Karla S. Podlucky	(Order dated 10/21/21 - Judge Lauber)	3rd Circuit 10/14/21 Taxpayer v. Commissioner